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Effective March 1998

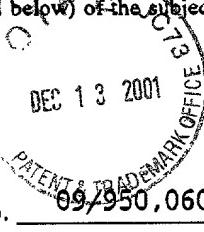
DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATION

Original Supplemental Substitute PCT DESIGN

As a below named inventor, I hereby declare that: my residence, post office address and citizenship are as stated below next to my name; that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural inventors are named below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

Title: LOUDSPEAKER

DEC 13 2001



of which is described and claimed in:

the attached specification, or
 the specification in application Serial No. 09/950,060, filed September 12, 2001, and with amendments through _____, or
 the specification in International Application No. _____, filed _____, and as amended on _____ (if applicable).

I hereby state that I have reviewed and understand the content of the above-identified specification, including the claims, as amended by any amendment(s) referred to above.

I acknowledge my duty to disclose to the Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, §1.56.

I hereby claim priority benefits under Title 35, United States Code, §119 (and §172 if this application is for a Design) of any application(s) for patent or inventor's certificate listed below and have also identified below any application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

COUNTRY	APPLICATION NO.	DATE OF FILING	PRIORITY CLAIMED
Japan	2000-190912	June 26, 2000	YES

I hereby claim the benefit under Title 35, United States Code §120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code §112, I acknowledge the duty to disclose information material to patentability as defined in Title 37, Code of Federal Regulations, §1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

APPLICATION SERIAL NO.	U.S. FILING DATE	STATUS: PATENTED, PENDING, ABANDONED

And I hereby appoint Michael R. Davis, Reg. No. 25,134; Matthew M. Jacob, Reg. No. 25,154; Warren M. Cheek, Jr., Reg. No. 33,367; Nils Pedersen, Reg. No. 33,145; Charles R. Watts, Reg. No. 33,142; and Michael S. Huppert, Reg. No. 40,268, who together constitute the firm of WENDEROTH, LIND & PONACK, L.L.P., as well as any other attorneys and agents associated with Customer No. 000513, to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected therewith.

I hereby authorize the U.S. attorneys and agents named herein to accept and follow instructions from Matsushita Electric Industrial Co., Ltd. as to any action to be taken in the U.S. Patent and Trademark Office regarding this application without direct communication between the U.S. attorneys and myself. In the event of a change in the persons from whom instructions may be taken, the U.S. attorneys named herein will be so notified by me.

Direct Correspondence to Customer No:  000513 PATENT TRADEMARK OFFICE	Direct Telephone Calls to: WENDEROTH, LIND & PONACK, L.L.P. 2033 "K" Street, N.W., Suite 800 Washington, D.C. 20006-1021 Phone: (202) 721-8200 Fax: (202) 721-8250
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Post Office Address	ADDRESS	CITY	STATE OR COUNTRY ZIP CODE

DEC-10-'01 10:00 TO:WENDEROTH

FROM:マツシタギンジュッソウオウ

R:056 P. 04

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1st Inventor Katsuya Shimomura Date December 7, 2001
Katsuya SHIMOMURA

2nd Inventor _____ Date _____
Shinsaku SAWA

3rd Inventor _____ Date _____
Shuji IDO

4th Inventor Shigeru Nishida Date December 7, 2001
Shigeru NISHIDA

5th Inventor _____ Date _____

6th Inventor _____ Date _____

The above application may be more particularly identified as follows:

U.S. Application Serial No. 09/950,060 Filing Date September 12, 2001

Applicant Reference Number P26384-01(I.S.Hasegawa) Atty Docket No. 2001_1279A

Title of Invention LOUDSPEAKER

Page 3 of 3

DEC-10-'01 10:01 TO:WENDEROTH

FROM: マツタギ ジュンジ ヨウホウ

R: 056 P. 05

I further declare that all statements made herein of my own knowledge are true, and that all statements on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

1st Inventor	Date
Katsuya SHIMOMURA	December 7, 2001
2nd Inventor Shinsaku Sawa	Date
Shinsaku SAWA	
3rd Inventor	Date
Shuji IDO	
4th Inventor	Date
Shigeru NISHIDA	
5th Inventor	Date
6th Inventor	Date

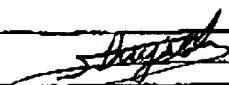
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1st Inventor _____ Date _____
Katsuya SHIMOMURA
2nd Inventor _____ Date _____
Shinsaku SAWA 
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